Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1-37. (canceled)

38. (currently amended): A purified carbonyl reductase having the following physicochemical properties:

reduces 4-haloacetoacetate ester to produce (S)-4-halo-3-hydroxybutyrate ester using reduced β-nicotinamide adenine dinucleotide as an electron donor;

has high reductase activity for 4-chloroacetoacetate ester but does not substantially dehydrogenate any optical isomers of 4-halo-3-hydroxybutyrate ester;

shows higher enzymatic activity when used with reduced β-nicotinamide adenine dinucleotide as an electron donor than when used with reduced β-nicotinamide adenine dinucleotide phosphate;

has an optimal pH of 5.0 to 6.0;

does not substantially dehydrogenate isopropanol and does not reduce acetoacetate; and

has a molecular weight of about 32,000 daltons when determined by sodium dodecylsulfate-polyacrylamide gel electrophoresis;

wherein the carbonyl reductase is derived from *Kluyveromyces aestuarii*.